

**CURRICULUM PLAN (Even Semester 2020-21) January 2021- May 2021**

Teacher Name: Shweta Raj

Paper Name: (ESB ) Managerial Aspect of small business, Operations , Office , Accounting and Financial Areas

Class Type: B.A (P) Semester 4

Units/ Work plan	Month wise schedule	Tests/Assignment/ Presentations etc.
<p><b>Unit I: Managerial Roles and Functions:</b> Managerial roles and functions in a small business, entrepreneur as the manager of his business. The need for and the extent of professionalization of management of small business of India.</p> <p><b>Unit II: Operations Managements:</b> Operations management: designing and redesigning business process, layout, production planning &amp; control, implementing quality management and productivity improvement programmes. Input analysis, throughout analysis and output analysis. Basic awareness about the need for and means of environment eco friendliness and energy management.</p>	<p>January (5L +10L)</p>	<p>Class test ,Assignment and presentation</p>
<p><b>Unit III: Office:</b> Organization of business office. Basic awareness of manual and computerized office systems and procedures. Introductory word processing, spreadsheet preparation and data sorting and analysis, internet browsing.</p>	<p>February (8L)</p>	<p>Class test from Unit III ,Assignment and presentation</p>
<p><b>Unit IV:</b> Accounting Aspect: Principles of double entry book- keeping, Journal entries ,cash book, pass book and Bank Reconciliation Statement, ledger accounts, trial balance and preparation of final accounts: Trading and profit and loss account: Balance sheet.</p> <p>Financial management in a small business(Theoretical perspective only).Fixed assets and their financing. Debt –equity ratio and the analysis &amp; management of risk return in business.</p> <p>Funds Flow Statement, Cash flow statement and the integrated ratio analysis, Management of cash, Receivables and Inventory. Cost Planning and Control,</p>	<p>March (20L)</p>	<p>Assignment and presentation</p>

Awareness of leasing, factoring and credit rating services.		
<p><b>Unit V: Marketing Aspect :</b> Issues in small business marketing. The concept and application of PLC, advertising &amp; publicity, sales &amp; distribution management.</p> <p>The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers.</p> <p>Basic understanding of consumer behavior.</p> <p><b>Unit VI: Human Resource Aspect:</b> Management of Human Resources in small business. Entrepreneur as the source of human capital.</p> <p>Issues in attracting and retaining talent in the prevalent human resource environment.</p> <p>\Entrepreneurial self-renewal and succession planning.</p>	April (10L +7L)	Classtest,Assignment and presentation

Reference: Monga , J.R. Basic Financial Accounting , Mayur paperbacks , c/o K.L Malik and sons pvt. Ltd, 23-Darya Ganj , New Delhi

Sehgal, Ashok and Sehgal , Deepak , Fundamentals of Financial Accounting, Taxman, New Delhi

Latest edition of text book may be used